a repeal Bill. I was opposing the unnecessary amendments which the Government of the day of which he is a supporter, has without proper consultation in quarters which they should consult had brought here. That, Sir, is the attitude that is taken up on remarks made by persons who have taken pains to study the subject. That is why I prefaced my remarks with the observation that the opposition should not be viewed in the manner in which it is done, whether he sings to your tunes or criticies your actions with the best of intentions. It has to be considered whether the subject matter of the opposition is worth considering and if that is worth considering, you must rise to your full stature and correct yourselves rather than find fault with the persons who criticise you with the best of intentions. I submit, Sir, that this Bill may be dropped at least now. Let wisdom dawn on the Government at least at this last stage.

Mr. President: The question is that the Cochin Sales Tax (Amendment) Bill be taken up and finally passed.

Mr. M. O. Thomakutty *(Commerce and Industry):* A poll, Sir.

Ayes—32

1.	Mrs. K. M. R. Menon	17.	Mr. M. I. Paul
2.	Mr. P. K. Dewer	18.	,, M. K. Raja
3.	,, P. V. Sebastian	19.	,, P. T. Jacob
4.	,, P. A. Mohammed Ashrof	20.	,, P. K Paul
5.	,, T. K. L. Kunjuvareed	21.	,, P. Sankara Menon
6.	,, K. A. Raghavan	22.	,, P. Achutha Menon
7.	,, K. K. Kannan	23.	,, C. S. Panicker
8.	,, K. S. Panicker	24.	,, Choudhury G. S. Dhara Singh
9.	,, K. T. Achuthan	25.	,, Rao Bahadur T. K. Nayar
10.	,, K. I. Velayudhan	26.	,, P. Govinda Menon
11.	,, K. R. Ramakrishnan	27.	,, Rao Sahib K. Ayyappan
12.	,, M. K. Verghese	28.	,, C. R. Iyyunni
13.	,, P. Narayana Menon	29.	,, Rao Sahib A. Madhava Prabhu
14.	,, K. Natarajan Chettiar	30.	,, Paul P. Mampilly
15.	,, R. S Thevanna Koundan	31.	,, K. S. Raghavan
16.	,, Paramel Ipe Ipe	32.	,, K. Govinda Menon.

Noes—4

1.	Mr. P. Kumaran Ezhuthassan	3.	Mr. K. H. Sulaiman
2.	,, M. O. Thomakutty	4.	,, A. Eachara Menon.

Mr. Presidant: There are 32 for the motion and 4 against and so the motion is carried and the Cochin Sales-tax (Amendment) Bill be taken up and finally passed.

Motion put and carried

(ii) The Cochin Stamp Act (Amendment) Bill

Mr. Paul P. Mampilly *(Advocate-General):* Sir, I move that the Cochin Stamp Act (Amendment) Bill be taken up and finally passed.

Rao Bahadur T. K. Nayar *(Minister for Public Health):* I second it.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri):* Mr. President, I oppose this Bill also at this last stage. I have given my reasons why the Stamp Act should not be amended by stepping up the existing rate of stamp duty yesterday. I don't wish to reiterate those arguments. The argument of the Government that the stepping up of the stamp duties prescribed by the Stamp Act that exist today affects only the rich man is a fallacious argument and if they will spend a little thought over it, they can easily understand from the explanation I gave on that topic yesterday that it is not so.

The only reason that the Government can trop out for this extra taxations as also the increasing of Court fees and Vehicles tax is that they by their vagaries have deplanished the coffers of the Government and want to replinish it for providing money for running the Government for the next year. For this purpose the Government of the day is hurrying on with all sorts of addtional taxation justifiable or otherwise the Government money for providing for works whicih may be boasted as ameliorative ones for the benefit of the masses. Paper arrangements

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[Mr. P. Kumaran Ezhuthassan]

have to be made which you have shown in the Budget, but unless these Bills are passed, you will not be able to work that up although I am sure even with that money you will not be able to work up anything for the improvement of condition of the maeses for there will be mity little left, as I have shown. Even in those earlier to work any scheme benefiting the poor. Even the receipts from additional Court fees, Stamp duty and Vehicles tax in all amounting to about 15 lakhs of rupees because at least three fourths of the amount will be consumed by Salaries, allowances and contingencies but at least to make a show you want money and for that you are robbing the poor man. Instead of resorting to these indirect methods of taking out money from the poor man, you may as will say that we are out—we the nationalist Government—we, the Government of yours—we, the Government which is backed by you, were out to devour you as was said yesterday here. Say for our livelihood we want this money, There is at least honesty in it. Yes, you want it for your livelihood and not for improving the miserable condition of the masses.

Mr. Puthur Achutha Menon *(Kattur)*: Sir, such a statement was not made by any member of this House. It is a misrepresentation of facts.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri)*: Misrepresentation and correct representation will have hereafter to be differently described in Dictionaries. That was the statement made by the Hon'ble Advocate General of Cochin yesterday.

Mr. Puthur Achutha Menon *(Kattoor)*: No, no.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri)*: Yes Sir, and I interjected then and there. I appreciated that word and specially noted it down and in spite of that are you going to tamper with the speech?

Mr. Paul P. Mampilli *(Advocate-General)*: I don't think, Sir, I have used that word. I never said that.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri)*: But it is there, Sir, I have noted it in my book.

Mr. Puthur Achutha Menon *(Kattoor)*: Sir, he first said 'liabilities' and we corrected it as 'obligations'.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri)*: All right Sir, I take the consequences of this statement of mine. I am oppossing the Bill and you are trying to laugh at by the unhappy, uncalled for interjections from the other side. I submit Sir, that this a method, an indirect method of robbing the poor against which I protest. You cannot do it. You will not be allowed to do it. You may succeed in getting the money. I say, Sir, the strength of numbers must tumble down. In spite of your numbers, in spite of your success here, the day of judgment is not far off although it is not too near. The day of the judgment is not far off I inform you. As a sincere friend of yours, Sir, I tell you, don't hasten like this, don't plunder the poor man like this. That is the note of warning rather of advice, a friendly and sincere advice. I place it before you. I oppose the Bill.

Mr. Paul P. Mampilli *(Advocate-General)*: Yesterday what I said in my speech was that the Government required money to meet their liabilities, meaning thereby obligations.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri)*: In the light of that explanation of the Hon ble Advocate General, I apologise to the House and to the Hon'ble Member as I ought to do and I do so, Sir most willingly. If that is the word asserted by him, well Sir, I am sorry I made use of that expression although I noted down in my paper; but still I withdraw it. I have nothing more to add to what I have already said.

Mr. President: The question is that the Cochin Stamp Act (Amendment) Bill be taken up and finally passed.

Motion put and carried

(iii) The Cochin Court Fees Act (Amendment) Bill

Mr. Paul P. Mampilli *(Advocate-General)*: Sir, I beg to move that the Cochin Court Fees Act (Amendment) Bill be taken up and finally passed.

Mr. P. Kumaran Ezhuthassan *(Vadakkancheri)*: Sir, I oppose that Bill also for the reasons stated by me yesterday, and one more thing that I want to say is that on the principle that justice must be made as cheap as possible to the unfortunates that have to resort to the Law courts. On that principle and on the principle also that this money is not intended to be spent on good things by the other side, I oppose. I register my protest.

Mr. President: The question is that the Cochin Court Fees Act (Amendment) Bill be taken up and finally passed.

Motion put and carried

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